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Attorneys for InteSys Technologies, Inc

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11
	:
DELPHI CORPORATION, <u>et al.</u>	: Case No. 05-44481 (RDD)
	:
Debtors.	: (Jointly Administered)
-----X	

DECLARATION OF JONI KOBISCHKA

I, Joni Kobischka, certify that, to the best of my personal knowledge, information and belief, the following facts are true and correct. I could and would testify competently to them under oath if called before this Court as a witness.

1. I am the Director of Finance for Greenlee Textron, Inc. ("Greenlee"), a subsidiary of Textron Incorporated ("Textron"). For over 140 years, Greenlee has served as a leader in wire and cable installation systems and is the premier source of quality hand tools for the electrical and woodworking industries.

2. I submit this declaration in support of the Supplemental Response of Intesys Technologies, Inc to Debtors' Statement of Disputed Issues with Respect to Proof of Claim Number 10770 (Intesys Technologies, Inc.) (the "Supplemental Response"). Capitalized terms not otherwise defined in this declaration shall have the meanings ascribed to them in the Supplemental Response and the Statement of Disputed Issues.

3. Except as otherwise indicated, all facts set forth in this declaration are based upon my personal knowledge, my review of relevant documents, my opinion, and my experience with and knowledge of the basis for the Claim. If I were called to testify, I could and would testify to the facts set forth herein.

4. My educational and work experience is set forth on my resume, which is attached hereto as **Exhibit A**. As set forth in the attached Exhibit A, I hold a Bachelor of Science in Accounting from Illinois State University, as well as a dual Master's Degree in Accounting and M.B.A. from the same university. I have been employed by Greenlee for approximately 2 ½ months. I was not employed by Greenlee during the time the Claim arose but am familiar with the relevant records held by Greenlee in relation to the Claim.

5. In my capacity as the Director of Finance at Greenlee I am responsible for management of all financial functions, including accounts payable, accounts receivable, inventory valuation, general ledger accounting, acquisition due diligence and integration, internal controls, auditing and tax work, and I am generally familiar with all documents relating thereto.

6. I have reviewed the Invoices and found that they accurately represent the amounts owed by the Debtors to InteSys for certain goods sold to the Debtors prior to the Petition Date by InteSys in 2004 and distributed to the Debtors from the InteSys facility in Mexico according to Greenlee's records. There is no record that any of the Invoices or outstanding balances on partially-paid invoices are inaccurate in any way.

7. Prior to October of 2004, InteSys was an entity related to Textron. In October of 2004, Textron divested InteSys. At the time of the sale, Greenlee held the InteSys receivable against the Debtors and retained the right to pursue the receivable as against the Debtors on behalf of InteSys. However, any and all records pertaining to goods distributed from

the InteSys facility in Mexico during 2004, other than the Invoices, remain located at the former Intesys location in Mexico and outside of the direct control of Greenlee personnel.

8. Greenlee has made contact with the parties currently in control of the former InteSys facility in Mexico, Nypro, and has received confirmation of Nypro's desire to assist Greenlee by supplying copies of any and all necessary records. Thus, Greenlee anticipates receipt of any and all records of shipments to the Debtors during 2004.

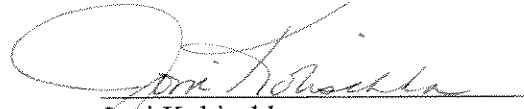
9. I am not aware of any record of contact from the Debtors' accounting or purchasing departments regarding any open purchase orders and have no reason to believe that any of the shipments reflected in the Invoices were not received and accepted by the Debtors. It is common industry practice to question disputed invoices within 90 days from receipt of the invoice or by the due date on the invoice, whichever period is longer. Thus, to the best of my knowledge, neither Greenlee nor InteSys has or have ever had any knowledge of any dispute or any reason to believe the shipments relating to the Invoices were not made.

10. Further, to the best of my knowledge, related to the Mexico Intesys location, neither Textron nor Greenlee has had any material customer comments or complaints relating to improper application of payments or lost checks, and neither entity has had to write-off any significant receivable amount related to shipments occurring from the Mexico Intesys location during 2004, with the exception of the Debtors' current position that certain of the shipments reflected in the Invoices were never received. Thus, the invoicing system appears to have been fully functional during the period the Invoices were generated.

11. If necessary, after discovery has been completed, I may provide a rebuttal declaration in connection with InteSys' amended Supplemental Response as is permitted in the Procedures Order.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: December 17, 2007



Joni Kobischka
Director of Finance
Greenlee Textron

EXHIBIT A TO DECLARATION

Joni D. Kobischka, CPA, CMA

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South Beloit, IL 61080

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Home: (815) 389-4317

CAREER SUMMARY

Versatile financial professional with more than 10 years progressive multi-location management experience. Recognized for leadership, staff development, innovative problem-solving abilities, flexibility and excellent communication skills. Experience has primarily been in the manufacturing and distribution industries.

RELEVANT EXPERIENCE

Woods Equipment Company

11/00 to present

- **Corporate Controller (position renamed Finance Manager – Corporate Reporting, Audit and Treasury) - 11/00 to present**
 - Consolidated financial reporting – internal and SEC
 - Audit management
 - Federal and State tax accounting
 - Treasury (asset-based loan administration, cash management)
 - Acquisition analysis and due diligence
- **Business Unit Finance Manager functions - 11/00 to 01/06**
 - Operations analysis
 - Annual budget preparation
 - Strategic planning

Investment Resources Corporation

10/99 to 11/00

- **Vice President, Investment Resources Corporation**
 - Tax preparation for all entities (four individuals, sixteen trusts, four partnerships, three corporations, one private foundation)
 - Review financial statements for all entities
 - Monitor and review potential investments and investment managers
 - Assist CEO with management of estate planning and risk management advisors
 - Management of financial reporting systems and internal controls

Haldex Barnes

2/99 to 10/99

- **Controller, Haldex Barnes**
 - Supervision of Accounting staff (five professional, six clerical)
 - Reporting and analysis for largest Haldex division (sales > \$80 million)
 - Management of financial reporting systems and internal controls
 - Operations analysis and process improvement
 - Tax preparation
 - Management of costing system

Textron Inc., multiple positions and divisions - listed below

9/92 to 2/99

- **Director of Finance, Textron Logistics Company (Subsidiary of Textron Inc.) 6/97 – 2/99**
 - Supervision of Division Controllers and Rockford-based accounting staff
 - Development of financial reporting systems required to support local and international divisions
 - Preparation of Multi-Year Financial Plan, Strategic Business Plan, monthly forecasting
 - Consolidated reporting and analysis for four divisions (combined net sales > \$75 million)
 - Develop and manage accounting policies and procedures
 - Develop and manage internal control structure
 - Develop and manage accounting system for benefit plans
 - Acquisition analysis
 - Manage costing system
 - Division insurance, banking and tax requirements
- **Division Controller, Elco Consumer Products Inc., Premier Retail Services Inc. (Subsidiaries of Elco Textron Inc.) 2/96 – 6/97**
 - Division financial reporting and analysis

- Monthly, quarterly and annual forecasting
- Credit and collections
- Internal controls
- Manage standard cost system
- Supervision of Accounting Department staff
- **Internal Audit Manager, Elco Textron Inc. (Subsidiary of Textron Inc.) 9/92 – 2/96**
 - Analysis, appraisal and recommendations concerning all phases of business operations and controls
 - Management of annual financial and benefit plan audits
 - Presentations to Audit Committee, Elco Board of Directors
 - Supervision of Internal Audit staff

Coopers & Lybrand, Associate Auditor

8/91 to 9/92

EDUCATION

Illinois State University
Normal, IL

BS - Accounting
Dual Master's Degree – Accounting and MBA